CONSULTANT - AGENCY AGREEMENT

CLIENT:

L.L. Pelling Co., Inc. 1425 West Penn Street North Liberty, IA 52317

L.L. Pelling Co., Inc. (Client) has engaged Alliance Property Consultants, Inc. (APC) for the real estate assessment year 2015 and for any subsequent years that become part of a settlement agreement or hearing decision as an extension of the year 2015 efforts. APC is authorized to act as agent and consultant for Client, in the preparation of real estate assessment appeals of the Client for the real property located in Johnson County, Iowa.

Client further authorizes APC, as agent of the Client, to execute and cause to be filed on behalf of Client, in the name of the Client, any and all documents relating to an appeal or appeals of said assessments.

AGREED:

L.L. Pelling Co., Inc.

Date Date

Alliance Property Consultants, Inc.

Date